

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 34 of 1985

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO
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COMMISSIONER OF WEALTH TAX

Versus

MANOHARSINHJI P JADEJA

Appearance:

1. WEALTH TAX REFERENCE No. 34 of 1985
MR BB NAIK with MR MANISH R BHATT for Petitioner No. 1
MR KC PATEL for Respondent No. 1
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CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 28/08/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In this Reference at the instance of the Revenue,
the following question is referred to us in respect of
the assessment year 1975-76:

"Whether, on the facts and in the circumstances
of the case, the Tribunal was right in law in
holding that the valuation of the self-occupied
property of the assessee should be made in
accordance with Rule 1BB of the Wealth Tax Act?"

2. In view of the decision of the Apex Court in
Commissioner of Wealth Tax vs. Shravan kumar Swarup &
Sons 210 ITR 886 holding that Rule 1 BB of the Wealth Tax
Rules partakes of the character of merely a rule of
evidence and that the rule is procedural and not
substantive and therefore applicable to all proceedings
pending on April 1, 1979, when the rule came into force,
we are of the view that the Tribunal was right in law in
holding that the valuation of the self-occupied property
should be made in accordance with the said rule.

3. We, accordingly, answer the question in the
affirmative i.e. in favour of the assessee and against
the Revenue.

The Reference accordingly stands disposed of.

zgs/-